



To: City Auditors/Town Accountants
From: Gerard D. Perry, Director of Accounts
Date: August, 2014

The Bureau of Accounts once again strongly encourages completion of the FY2014 Schedule A in Gateway. If you have a password, you may begin to enter data immediately. If you have any questions on this system, please contact Dave Davies at 617-626-2383.

The FY2014 EXCEL Schedule A is now available and includes:

- form KAR-1 (in Gateway);
- a copy of our [Guidelines and Reference Material for Preparing Schedule A](#);
- a [Reconciliation of Cash Receipts to Revenues and Cash Disbursements to Expenditures for Statutory Communities](#) (not in Gateway).

Only the Gateway or EXCEL downloaded program format will be accepted. If you have not received information indicating that your community's FY2013 Schedule A has been approved, fund balance information on the EXCEL program will not be available. The downloadable program will be updated after the FY2013 Schedule A has been approved.

The FY2014 form is substantially the same as in FY2013. Please refer to pages 2 and 3 of the Schedule A Guidelines and Reference Material for FY2014 instructions.

The FY2014 Schedule A due date is November 30, 2014.

Massachusetts General Laws provide for the withholding of local aid payments to cities and towns that do not submit a Schedule A to the Bureau timely. Further, these local aid payments if not made before the close of the State's accounts payable period may revert to the Commonwealth's General Fund. The Department of Revenue intends to continue this policy of withholding March 31 and monthly aid payment thereafter pursuant to these provisions for failure to file Schedule A.

If you use Gateway, submit only the Reconciliation of Cash page if applicable to your Bureau of Accounts field representative.

If you use the EXCEL version, please review the instructions for uploading it into Gateway. Separately forward the reconciliation page if applicable to your Bureau of Accounts field representative. Do not Submit Schedule A until the Logical Edits and Prior Year Comparisons in excess of 40% have been reviewed and explained in the Notes section of Part XII.

Please contact your Bureau of Accounts field representative with any problems completing Schedule A.